IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 128 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF WEALTH TAX - Applicant(s)
Versus
KIRANKUMAR JASWANTLAL PATEL - Respondent(s)

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Appearance :
MR MANISH R BHATT for Applicant(s) : 1,
NOTICE SERVED for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG
and
HONOURABLE MR.JUSTICE M.R. SHAH

Date : 25/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

Mr. Manish R. Bhatt, learned counsel for the Revenue. None for the respondent, though served.

2. Mr. Bhatt, learned counsel for the Revenue submits that in the matter of the very same assessee the quantum appeal was decided against the interest of Revenue and at the instance of the Revenue a Reference was made by the Tribunal which was registered as Wealth Tax Reference No. 22 of 1996. His submission is that the said WTR No. 22 of 1996 was answered in favour of the Revenue on 23.1.1999. He submits that a Division Bench of this Court, relying upon the Judgment of the Apex Court in Bharat Hari Singhania Vs. C.W.T., 207 ITR 1, answered the Reference in favour of the Revenue. He submits that as the Reference made at the instance of the Revenue has been answered in favour of the Revenue, this Reference has become infructuous. In view of the submission made by the learned counsel for the Revenue, we hold that in view of the subsequent Judgment of the Supreme Court and the Judgment in WTR No. 22 of 1996, this Reference has become infructuous

and is not required to be answered. It is accordingly disposed of.

[R.S. Garg, J.]

[M.R. Shah, J.]

rmr.